



ACQUISITION,
TECHNOLOGY
AND LOGISTICS

THE UNDER SECRETARY OF DEFENSE

3010 DEFENSE PENTAGON
WASHINGTON, DC 20301-3010

AUG 25 2003

The Honorable Duncan Hunter
Chairman
Committee on Armed Services
U.S. House of Representatives
Washington, DC 20515-0235

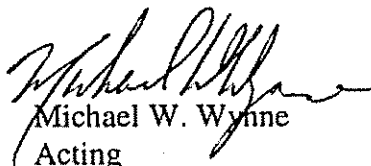
Dear Mr. Chairman:

This letter transmits the fiscal year (FY) 2003 Commercial Activities Report pursuant to subsection 2461(g) of title 10, United States Code. Subsection 2461(g) requires the Secretary of Defense to submit a written report to the Congress each fiscal year that describes the extent to which Department of Defense (DoD) contractors perform commercial and industrial type functions during the preceding fiscal year (in this case, FY 2002). The report must also include an estimate of the percentage of commercial and industrial type functions that will be performed by DoD civilian employees, and the percentage that will be performed by private contractors, during the fiscal year in which the report is submitted (in this case, FY 2003).

The composition of the combined commercial activities workforce for FY 2002 is 477,000 (35 percent) in-house civilian manpower authorizations and an estimated 870,000 (65 percent) contractor work-year equivalents (CWYE), for a total of 1,347,000. In FY 03, the Department expects the size of the total commercial activities workforce to increase to 1,397,000, with no increase in in-house civilians and an increase of almost 6% in CWYEs. While in-house civilian estimates are derived from a full inventory of manpower authorizations, CWYEs are derived by a macro-level methodology using contractor funding data, and as such, the CWYE estimates are less precise than the in-house civilian estimates.

A similar letter has been sent to the President of the Senate, Speaker of the House of Representatives, and the congressional defense committees.

Sincerely,


Michael W. Wynne
Acting

Enclosure:
As stated

cc: The Honorable Ike Skelton
Ranking Member



Department of Defense Report: Performance of Commercial Activities

Fiscal Year 2002 Submission



August 2003

Executive Summary

Department of Defense (DoD) Commercial Activities Report to Congress for FY 2003

As required by title 10, United States Code, subsection 2461(g), the Department of Defense Commercial Activities Report for Fiscal Year (FY) 2003 presents information describing the extent of commercial and industrial type work performed by federal civilian employees and DoD contractors during FY 2002, with corresponding projections for FY 2003. The report also describes the methodologies used for estimating both the federal civilian workforce and the contractor workforce.

While the Department maintains and updates a comprehensive inventory database on civilian authorizations performing commercial activities, no such detailed information source is available on the contractor side of the house. Consequently, the Department has developed a methodology for estimating contractor work-year equivalents (CWYEs) to report the extent to which contractors perform commercial and industrial type functions. While this methodology is reasonable and appropriate for developing estimates for purposes of this report, it remains too imprecise to use at the program level as the basis for programming or budgeting decisions.

The methodology used to estimate CWYEs for this report is primarily based on data from the Federal Procurement Data System (FPDS). Although the FPDS database represents a high quality source of contract data, FPDS captures contract dollars awarded in a fiscal year, not contract revenues earned (actual CWYEs worked) in a fiscal year. Additional limitations in the methodology include:

- For purposes of scoping the CWYE portion of this congressional requirement, the Department has elected to use federal service codes (FSC) whose functional coverage includes a broad base of commercial and industrial activities such as construction and some of the research and development activities. Whether this scoping is too broad and may include activities other than services is a matter of legitimate debate. However, what is not a matter of debate is that these functions cover a much broader range of activities than simply *consulting or advisory and assistance services*.
- Many commercial contracts will provide services from more than one FSC. However, FPDS attributes the entire contract value to the dominant FSC.
- A single subcontract rate is used for DoD as a whole employing the same subcontracting factor for all FSCs. We make this compromise for lack of better information and, in so doing, understand that the accuracy of CWYEs for specific FSCs is negatively impacted.

The Department's estimate of the federal civilian workforce performing commercial activities grew by 1.6 percent from FY 2001 to FY 2002. Overall, the

Department's federal civilian workforce declined slightly. The increase in the number performing commercial activities resulted from a more aggressive effort to appropriately code positions performing commercial activities.

Estimated CWYEs for FY 2002 increased by about 18 percent as compared to FY 2001. The increase in CWYEs was driven by an increase of about 11 percent (from \$82 billion in FY 2001 to \$91 billion in FY 2002) in the value of *service contracts* and an average decrease of 6 percent in the estimated contract dollars-per-CWYE factors (the average changes for individual FSCs varied significantly). *Service contracts* grew significantly because, from FY 2001 to FY 2002, DoD's Operation and Maintenance budgets grew by over 20 percent from \$115 billion to \$140 billion, and the Research, Development, Test, and Evaluation (RDT&E) budgets grew by nearly 17 percent from \$35 billion to \$41 billion.

The largest increase in the dollar value of service contracts occurred in RDT&E where the \$6 billion FY 2002 budget increase translated into a \$3 billion increase in contracts; in Medical Services where contracts rose from \$3.6 billion to \$5.4 billion; and in Professional, Administrative, and Management Support Services where service contracts grew from \$12.2 billion to \$14.5 billion.

The data indicate that the Department continues to rely heavily on contracted labor for the performance of commercial activities to provide services in RDT&E; Professional Administrative and Management Support Services; Construction, Maintenance, and Repair of Real Property; Automatic Data Processing and Telecommunications; Medical Services; and Natural Resources and Conservation Services. In contrast, federal civilian workers provide relatively more support services in Logistics; Force Management and General Support; Personnel and Social Services; and Education and Training.

The composition of the combined commercial activities workforce for FY 2002 is 477,000 (35 percent) federal civilians and 870,000 (65 percent) service contractor CWYEs, for a total of 1,347,000. The Department expects the size of the FY 2003 commercial activities to continue to increase to a total workforce of 1,397,000. While we expect the federal civilian portion of the total workforce to remain flat, we anticipate an increase of almost 50,000 service contractor CWYEs (driven by about a 10% increase in DoD's budgets).

**DEPARTMENT OF DEFENSE REPORT
PERFORMANCE OF COMMERCIAL ACTIVITIES
FOR FISCAL YEAR 2003
10 USC SUBSECTION 2461(g)**

This report provides information describing the extent of commercial and industrial type work performed by Department of Defense (DoD) federal civilian employees and DoD private sector contractors during Fiscal Year (FY) 2002, with corresponding estimates for FY 2003.

REPORTING REQUIREMENT

Title 10, United States Code, subsection 2461(g) requires that:

“Not later than June 30 of each fiscal year, the Secretary of Defense shall submit to Congress a written report describing the extent to which commercial and industrial type functions were performed by Department of Defense contractors during the preceding fiscal year. The Secretary shall include in each such report an estimate of the percentage of commercial and industrial type functions of the Department of Defense that will be performed by Department of Defense civilian employees, and the percentage of such functions that will be performed by private contractors, during the fiscal year during which the report is submitted.”

METHODOLOGY

This report is based on FY 2002 federal civilian authorizations and estimated contractor work-year equivalent (CWYE) data. For FY 2002, the report displays federal civilian authorizations in total and by function group, and for private sector contractors, the report displays estimated CWYEs by federal service code (FSC). For FY 2003, the report provides estimates of federal civilian authorizations and CWYEs in total. The function groups and codes are listed in Attachment 1. The FSCs are listed in Attachment 2.

Federal Civilian Manpower: The data submitted by the DoD Components for commercial activities performed by in-house labor are based on federal civilian authorizations.^{1,2} The definition of DoD commercial activities is derived from OMB

¹ Civilian authorizations account for the total number of civilian full-time equivalents (FTEs) authorized for the activity for FY 2002. An FTE accounts for the planned use of 2,087 straight-time paid hours in a Fiscal Year (to include authorized leave and paid time off for training), as defined in DoD Instruction 4100.33.

Circular A-76, and then more specifically defined by internal DoD policy.³ Civilian authorizations engaged in commercial activities:

- Include federal civilian manpower authorizations for commercial activities that are classified as reviewable for competition;
- Include federal civilian manpower authorizations for commercial activities that are exempt from competition;
- Include civilian manpower authorizations for depot maintenance (in contrast to the Department's Federal Activities Inventory Reform Act of 1998 (FAIR Act) submissions which exclude such commercial activities);
- Do not include foreign nationals on DoD's direct payroll or foreign nationals hired indirectly through contractual arrangements with overseas host nations (foreign nationals are not appointed to the civil service and are not included in the definition of Federal "employee" under 5 U.S.C. 2105);
- Do not include inherently governmental manpower authorizations;
- Do not include military authorizations; and,
- Do not include authorizations for civilians paid through Non-Appropriated Funds (NAF).

In early 2003, the Department collected data on civilian manpower authorizations performing commercial activities as part of an annual comprehensive inventory of commercial and inherently governmental activities. The Department developed this inventory to address a multitude of management issues and congressional requirements, including the FAIR Act and the requirements of this report. As a result, the Department has confidence in the in-house manpower data detailed in this report.

Estimated Contractor Work-Year Equivalents (CWYEs): In contrast to the Department's comprehensive inventory data on civilian authorizations performing commercial activities, the Department does not have detailed information on the level of effort provided by private contractors. Rather, data on CWYEs must be estimated. To standardize the CWYE estimating methodology, the Department uses a centralized approach drawing data from a common data source, the Federal Procurement Data System (FPDS), that provides an accounting of contract dollars and creates a clear audit trail. In addition, the use of a single estimating methodology for all Defense Components eliminates inconsistencies and represents a practical and efficient approach to addressing such requirements.

The FPDS is the only source for contract data categorized by FSC and by major DoD Component and is widely used within government and by industry. The FPDS

² Civilian authorizations account for work performed by all civilian U.S. citizens on DoD's direct payroll. This report does not include authorizations for civilians paid through Non-Appropriated Funds (NAF).

³ These policies include DoD Directive 4100.15, "Commercial Activities Program," and DoD Instruction 4100.33, "Commercial Activities Program Procedures."

records all federal contracts greater than \$25,000 awarded during a fiscal year and contains information on contractor name, dollar value, FSC, and contracting office.

The Department's methodology uses the FPDS data to identify by FSC the contractors who have been awarded DoD service contracts. The Department then identifies the companies receiving a significant majority of the contract dollars in each FSC and for which company sales and employee data are publicly available. From these data, the Department develops a revenue-per-employee factor for each FSC. This revenue-per-employee factor accounts for direct employees, indirect employees, and subcontractor employees. Subcontractor employees are accounted for using a single factor applied to all the FSCs. Each FSC's revenue-per-employee factor is then used as a representative contract dollars-per-CWYE factor. The contract-dollars-per-CWYE factors provide a macro-level technique for estimating CWYEs practically and consistently. With contract award data categorized by FSC and a contract-dollars-per-CWYE factor for each FSC, the Department estimates the contractor CWYE by dividing total service contract dollars for each FSC by that FSC's contract-dollars-per CWYE factor.

FPDS does not account for contracts with a value of less than \$25,000. For FY 2002, these contracts represent 5.43 percent of the total dollars awarded by DoD. The results for each FSC were therefore increased by 5.43 percent to capture the estimated impact of these small contracts.

Limitations in CWYE estimating methodology: As with all estimating methods, the CWYE methodology is subject to limitations worthy of note. It has been specifically designed to meet this reporting requirement using the best data available and suitable for audit.

Although the FPDS database represents a high quality source of contract data, FPDS captures contract dollars awarded in a fiscal year, not contract revenues earned (actual CWYEs worked) in a fiscal year. In addition, due to the FPDS data limitations listed below, the CWYE estimates contained in this report should not be considered precise enough to be used as the basis for programming or budgeting decisions.

- For purposes of scoping the CWYE portion of this congressional requirement, we have elected to use FSCs whose functional coverage includes a broad base of commercial and industrial activities such as construction and some of the research and development activities. Whether this scoping is too broad or not is a matter of legitimate debate. However, what is not a matter of debate is that these functions cover a much broader range of activities than *consulting or advisory and assistance services*.
- Many commercial contracts will provide services from more than one FSC. However, FPDS attributes the entire contract value to a single FSC.

- The use of contracts with a value of less than \$25,000 will vary from FSC to FSC. However, the Department does not have the data required to determine how the proportion of small contracts varies between FSCs.
- A single subcontract rate is used for DoD as a whole employing the same subcontracting factor for all FSCs. We make this compromise for lack of better information and, in so doing, understand that the accuracy of CWYEs for specific FSCs is negatively impacted.

Notwithstanding these limitations, the CWYE estimates provided herein are practical, cost-effective, and consistent, and are the most reliable to date.

DOD COMMERCIAL ACTIVITIES ESTIMATES

As illustrated in Table 1, DoD estimates a total combined workforce for FY 2002 of 1,347,000 federal civilian manpower authorizations and CWYEs. The composition of the combined workforce is 35 percent federal civilians and 65 percent contracted work. The Department expects the size of the FY 2003 commercial activities to continue to increase to a total workforce of 1,397,000. While we expect the federal civilian portion of the total workforce to remain flat, we anticipate an increase of almost 50,000 service contractor CWYEs (driven by about a 10% increase in DoD's budgets).

Table 1
Department of Defense
Fiscal Year 2002 and Estimated Fiscal Year 2003
Full-Time Federal Civilian and Contractor Work-Year Equivalents*

Fiscal Year	Federal Civilians		Contractor		Total	
	Civilian Manpower Auth	Percent of Total	Estimated Work-Year Equivalents	Percent of Total	Combined Workforce**	Percent of Total
2002	477,000	35%	870,000	65%	1,347,000	100%
2003	477,000	34%	920,000	66%	1,397,000	100%

*Rounded to the nearest 1,000
**Federal Civilian Manpower Authorizations and Contractor Work-Year Equivalents

The Department's estimate of the federal civilian workforce performing commercial activities grew by 1.6 percent from FY 2001 to FY 2002. Overall, the Department's federal civilian workforce declined slightly. The increase in the number performing commercial activities resulted from a more aggressive effort to appropriately

code positions performing commercial activities. For FY 2003, the Department expects no significant change in authorizations because its continuing emphasis on accurately coding commercial activity positions will offset the projected slight decline in total DoD federal civilian authorizations.

Estimated CWYEs for FY 2002 increased by about 18 percent as compared to FY 2001. The increase in CWYEs was driven by an increase of about 11 percent (from \$82 billion in FY 2001 to \$91 billion in FY 2002) in the value of service contracts and an average decrease of 6 percent in the estimated contract dollars-per-CWYE factors (the average changes for individual FSCs varied significantly). Service contracts grew significantly because, from FY 2001 to FY 2002, DoD's operations and maintenance budgets grew by over 20 percent from \$115 billion to \$140 billion, and the research, development, test, and evaluation (RDT&E) budgets grew by nearly 17 percent from \$35 billion to \$41 billion.

The large increase in the dollar value of service contracts occurred in RDT&E where the \$6 billion FY 2002 budget increase translated into a \$3 billion increase in contracts; in Medical Service contracts that rose from \$3.6 billion to \$5.4 billion; and in Professional, Administrative, and Management Support Services that grew from \$12.2 billion to \$14.5 billion.

The Department expects the estimated contract dollars-per-CWYE factors to remain relatively constant with inflation being offset by competition and increasing productivity in the private sector. The 6 percent decrease in the estimated contract dollars-per-CWYE factors is the result of the availability of better revenue information on commercial enterprises and the selection of a more appropriate set of contractors for each of the FSCs.

For FY 2002, Table 2 presents DoD's federal civilian authorizations arrayed by Commercial Activity function group and CWYEs arrayed by FSC. Note that the Commercial Activity function groups are not directly comparable to the FSC categories because they come from two distinct data sources.

Table 2
DoD Commercial and Industrial Civilian Workforce for FY 2002

DoD Federal Civilian Workforce		DoD Contractor Level of Effort	
Commercial Activity Function Group	Manpower Auth	Federal Service Code Group	CWYE
Logistics	140,348	Research, Development, Test & Evaluation	261,051
Force Management And General Support	71,801	Professional, Admin & Management Support Services	159,752
Personnel And Social Services	40,864	Maintenance, Repair, & Rebuilding of Equipment	71,077
Installation/Facility Mgmt & Physical Security	31,559	Automatic Data Processing & Telecommunications Services	69,209
Expeditionary Force Defense—Operating Forces	31,538	Construction of Structures & Facilities	63,583
Real Property Project Management, Maintenance And Construction	29,151	Maintenance, Repair or Alteration of Real Property	50,671
Health Services	26,319	Medical Services	37,697
Education And Training	25,260	Transportation, Travel & Relocation Services	29,066
Communications, Computing And Other Info. Services	21,829	Architect & Engineering Services	19,429
Systems Acquisition, Test And Evaluation, Engineering And Contracting	17,878	Utilities & Housekeeping Services	19,031
Science And Technology (S&T) And Research And Development (R&D) Management And Support	16,818	Natural Resources and Conservation Services	17,633
Civil Works	10,605	Operation of Government-Owned Facilities	16,944
Command And Intelligence	4,794	Special Studies & Analysis—Not R&D	14,456
Environmental Security And Natural Resource Services	4,690	Education & Training Services	12,219
Products Manufactured Or Fabricated	2,198	Technical Representative Services	9,228
Space Defense—Operating Forces	694	Modification of Equipment	9,147
Homeland Defense—Operating Forces	212	Quality Control, Testing & Inspection Services	4,244
		Salvage Services	1,971
		Photographic, Mapping, Printing & Publication	1,335
		Installation of Equipment	1,125
		Social Services	1,076
		Purchase of Structures and Facilities	385
DoD Total	476,558		870,329
	35%		65%

The data indicate that the Department continues to rely heavily on contracted labor for the performance of commercial activities to provide services in RDT&E; Professional, Administrative, and Management Support Services; Construction, Maintenance, and Repair of Real Property; Automatic Data Processing and Telecommunications; Medical Services; and Natural Resources and Conservation Services. In contrast, federal civilian workers provide relatively more support services in

Logistics; Force Management and General Support; Personnel and Social Services; and Education and Training.

CONCLUSION

The Department of Defense relies heavily on contracted labor for the performance of commercial activities. The current growth in DoD's budgets will further increase the proportion of contract versus in-house labor because the in-house federal civilian workforce will remain relatively constant with CWYEs increasing as spending on defense contracts increase.

The CWYE methodology has been specifically designed to meet this reporting requirement using the best data available and suitable for audit. However, the CWYE estimates contained in this report should not be considered precise enough to be used as the basis for programming or budgeting decisions.

ATTACHMENT 1

Function Codes

GROUP 1-FORCE MANAGEMENT AND GENERAL SUPPORT

MANAGEMENT AND OPERATION OF THE DOD

Y105	Management Headquarters - Defense Direction and Policy Integration
Y115	Management Headquarters - Joint Staff Direction of the Armed Forces
Y199	Other Force Management and General Support Activities

OPERATION PLANNING AND CONTROL

Y210	Management Headquarters - Operation Planning and Control
Y215	Operation Planning and Control
Y217	Combat Development Evaluations and Experimentation
Y220	National Mobilization and Emergency Preparedness Management

MANPOWER MANAGEMENT

Y240	Management Headquarters - Manpower Management
Y245	Manpower Management Operations

SUPPORT EXTERNAL TO DOD

Y310	Management Headquarters-Foreign Military Sales and Security Assistance
Y315	Foreign Military Sales and Security Assistance Program Management
Y320	Support Provided Outside DoD

LEGAL SERVICES

Y405	Management Headquarters-Legal Services
Y415	Legal Services and Support

PUBLIC AFFAIRS

Y501	Management Headquarters-Public Affairs
Y515	Public Affairs Program Activities and Operations

PROTOCOL OPERATIONS

Y525	Protocol Operations
Y527	Other Protocol Activities

VISUAL INFORMATION

Y560	Management Headquarters-Visual Information
Y570	Visual Information Program Activities and Operations

LEGISLATIVE AFFAIRS

Y610	Management Headquarters-Legislative Affairs
Y620	Legislative Affairs

HISTORICAL AFFAIRS

Y710	Management Headquarters-Historical Affairs
Y720	Historical or Heraldry Services
Y730	Museum Operations

ADMINISTRATIVE SUPPORT

Y810 Management Headquarters - Administrative Support
Y815 Administrative Support Program Management
Y820 Administrative Management and Correspondence Services
Y830 Documentation Services
Y840 Directives and Records Management Services
Y850 Microfilming and Library Services
Y860 Printing and Reproduction Services
Y880 Document Automation and Production Services
Y899 Other Administrative Support Activities

AUDITS AND INVESTIGATIONS**Audits**

I110 Management Headquarters-Audit
I120 Audit Operations

Investigations

I510 Personnel Security Clearances and Background Investigations
I520 Criminal, Counter Intelligence, and Administrative Investigative Services
I530 Industrial Security Assessments
I999 Other Audit and Investigative Activities

FINANCIAL MANAGEMENT

C110 Management Headquarters - Financial Management
C400 Budget Support
C700 Finance/Accounting Services
C999 Other Financial Management Activities

**GROUP 2-COMMUNICATIONS, COMPUTING AND OTHER
INFORMATION SERVICES**

W100 Management Headquarters - Communications, Computing & Information
Services

COMMUNICATIONS SERVICES

W210 Telephone Systems
W220 Telecommunication Centers
W299 Other Communications Systems

COMPUTING SERVICES

W310 Computing Services and Data Base Management
W399 Other Computing Services

INFORMATION OPERATION SERVICES

W410 Information Operations and Information Assurance/Security
W430 Mapping and Charting
W440 Meteorological & Geophysical Services
W499 Other Information Operation Services

GROUP 3-SCIENCE AND TECHNOLOGY (S&T) AND RESEARCH AND DEVELOPMENT (R&D) MANAGEMENT AND SUPPORT

R110	Management Headquarters - Research and Development
R120	Science and Technology
R140	Management and Support to Research and Development
R999	Other S&T and R&D Management and Support Activities

GROUP 4-SYSTEMS ACQUISITION, TEST AND EVALUATION, ENGINEERING, AND CONTRACTING

SYSTEMS ACQUISITION

F110	Management Headquarters - Systems Acquisition
F120	Systems Acquisition - Program Management
F140	Technology Transfer & International Cooperative Program Management
F150	Systems Acquisition - Demonstration and Development
F160	Systems Acquisition - Other Program Support
F199	Other Systems Acquisition Activities

TEST AND EVALUATION

A610	Management Headquarters - Test and Evaluation
A620	Developmental and Operational Test and Evaluation
A630	Management and Support to Test and Evaluation
A699	Other Test and Evaluation Activities

ENGINEERING

F510	Engineering Support at Maintenance Depots
F520	All Other Engineering Support

PROCUREMENT AND CONTRACTING

F310	Management Headquarters - Procurement and Contracting
F320	Contract Administration and Operations
F399	Other Procurement and Contracting Activities

GROUP 5-LOGISTICS

P110	Management Headquarters - Logistics
P119	Other Logistics Activities

MAINTENANCE

P120	Management Headquarters - Maintenance
Organizational and Intermediate Repair and Maintenance of Military Equipment	
J410	Organizational & Intermediate Repair & Maintenance Management
J501	Aircraft
J502	Aircraft Engines
J503	Missiles
J504	Vessels
J505	Combat Vehicles
J506	Non-Combat Vehicles and Equipment
J507	Electronic and Communications Equipment

J511	Special Equipment
J518	Support Equipment
J519	Industrial Plant Equipment
J520	Test, Measurement & Diagnostic Equipment (TMDE)
J550	Software Support for Embedded and Mission Systems
J555	Tactical Automatic Data Processing Equipment (ADPE)
J570	Armament and Ordnance
J575	Munitions
J600	Metal and Other Containers, Textiles, Tents and Tarpaulins
J700	Portable Troop Support Equipment
J750	Portable Field Medical and Dental Equipment
J999	Organizational and Intermediate Repair & Maintenance of Other Equipment
Depot Repair and Maintenance of Military Equipment	
K410	Depot Management
K531	Aircraft
K532	Aircraft Engines
K533	Missiles
K534	Vessels
K535	Combat Vehicles
K536	Non-Combat Vehicles and Equipment
K537	Electronic and Communications Equipment
K539	Special Equipment
K541	Industrial Plant Equipment
K546	Test, Measurement & Diagnostic Equipment (TMDE)
K549	Support Equipment
K550	Software Support for Embedded and Mission Systems
K555	Tactical Automatic Data Processing Equipment (ADPE)
K570	Armament and Ordnance
K575	Munitions
K600	Metal and Other Containers, Textiles, Tents, and Tarpaulins
K700	Portable Troop Support Equipment
K750	Portable Field Medical & Dental Equipment
K999	Depot Repair and Maintenance of Other Equipment

SUPPLY OPERATIONS

T101	Management Headquarters - Supply
T110	Retail Supply Operations
T120	Wholesale/Depot Supply Operations
T130	Storage and Warehousing
T140	Supply Cataloging
T150	Warehousing and Distribution of Publications
T160	Bulk Liquid Storage
T165	Distribution of Petroleum, Oil and Lubricant Products
T167	Distribution of Liquid, Gaseous and Chemical Products
T175	Troop Subsistence
T177	Food Supply
T180	Military Clothing
T190	Preparation, Demilitarization and Disposal of Excess and Surplus Inventory
T199	Other Supply Activities

TRANSPORTATION

T701	Management Headquarters - Transportation
T710	Traffic/Transportation Management Services
T800	Ocean Terminal Operations

Administrative Transportation Services

T810 Air Transportation Services
T811 Water Transportation Services
T812 Rail Transportation Services
T824 Motor Vehicle Transportation Services
T826 Air Traffic Control
T899 Other Transportation Services

GROUP 6-PRODUCTS MANUFACTURED OR FABRICATED

X931 Ordnance
X932 Products Made from Fabric or Similar Materials
X933 Container Products and Related Items
X938 Communications and Electronic Products
X939 Construction Products
X944 Machined Parts
X999 Other Products Manufactured and Fabricated

**GROUP 7-INSTALLATION/FACILITY MANAGEMENT AND
PHYSICAL SECURITY*****INSTALLATION/FACILITY MANAGEMENT***

S100 Management Headquarters - Installations
S200 Installation, Base or Facility Management
S210 Building Management
S310 Housing Management

Building and Housing Management Services

S410 Custodial Services
S420 Collection and Disposal of Trash and Other Refuse
S430 Collection and Disposal of Hazardous Material (HAZMAT)
S435 Pest Management
S440 Fire Prevention and Protection
S450 Laundry and Dry Cleaning Operations
S499 Other Building and Housing Management Services

LAW ENFORCEMENT, PHYSICAL SECURITY AND SECURITY GUARD OPERATIONS

S500 Management of Law Enforcement, Physical Security and Security Guard
Operations
S510 Law Enforcement, Physical Security and Security Guard Operations
S520 Support Services to Law Enforcement, Physical Security and Security Guard
Operations
S540 Security of Classified Material
S560 Special Guard Duties

Prison and Other Confinement Facility Operations

S719 Confinement Facility Operations
S720 Prison Operations
S724 Other Law Enforcement, Physical Security and Security Guard Operations

UTILITY PLANT OPERATION AND MAINTENANCE

S725	Electrical Plant and Distribution Systems Operation and Maintenance
S726	Heating Plant and Distribution Systems Operation and Maintenance
S727	Water Plant and Distribution Systems Operation and Maintenance
S728	Sewage and Waste Plant and Distribution Systems Operation and Maintenance
S729	Air-Conditioning and Refrigerator Plant and Distribution Systems Operation and Maintenance
S730	Incinerator Plant and Sanitary Fill Operations
S799	Other Utility Plant and Distribution Systems Operation and Maintenance

GROUP 8-ENVIRONMENTAL SECURITY AND NATURAL RESOURCE SERVICES

E110	Management Headquarters – Environmental Security
E120	Environmental and Natural Resources Services
E220	Safety
E225	Occupational Health Services
E230	Explosives Safety
E250	Response to Hazardous Material Mishaps
E999	Other Environmental Security Activities

GROUP 9-REAL PROPERTY PROJECT MANAGEMENT, MAINTENANCE AND CONSTRUCTION

REAL PROPERTY PROGRAM AND PROJECT MANAGEMENT

Z101	Corps of Engineers Program and Project Management
Z110	Management of Major Construction of Real Property
Z120	Real Estate/Real Property Acquisition
Title, Outgranting, and Disposal of Real Estate/Real Property	
Z135	Title, Outgranting and Disposal of Real Estate/Real Property-National Projects
Z138	Title, Outgranting and Disposal of Real Estate/Real Property-Local Projects
Architect-Engineering Services	
Z145	Architect-Engineering-National Projects
Z148	Architect-Engineering-Local Projects
Z199	Other Real Property Program and Project Management Activities

REAL PROPERTY MAINTENANCE, REPAIR AND CONSTRUCTION

Z991	Minor Construction, Maintenance & Repair of Family Housing and Structures
Z992	Minor Construction, Maintenance & Repair of Buildings and Structures Other Than Family Housing
Z993	Maintenance and Repair of Grounds and Surfaced Areas
Z997	Maintenance and Repair of Railroad Facilities
Z998	Maintenance and Repair of Waterways and Waterfront Facilities
Z999	Maintenance, Repair and Minor Construction of Other Real Property

GROUP 10-CIVIL WORKS

Q120	Management Headquarters-Civil Works
Q220	Water Regulatory Oversight and Management
Q240	Natural Resources Oversight and Management
Q260	Civil Works Planning Production and Management
Q420	Bank Stabilization
Q440	Maintenance of Open Waterways for Navigation
Q460	Maintenance of Jetties and Breakwaters
Q520	Operation and Maintenance of Locks and Bridges
Q540	Operation and Maintenance of Dams
Q560	Operation and Maintenance of Hydropower Facilities
Q580	Operation and Maintenance of the Washington Aqueduct
Q620	Operation and Maintenance of Recreation Areas
Q999	Other Civil Works Activities

GROUP 11-PERSONNEL AND SOCIAL SERVICES

MILITARY PERSONNEL SERVICES

B810	Management Headquarters - Military Personnel
B820	Military Recruiting and Examining Operations
B830	Military Personnel Operations

CIVILIAN PERSONNEL SERVICES

B710	Management Headquarters - Civilian Personnel
B720	Civilian Personnel Operations

PERSONNEL SOCIAL ACTION PROGRAMS

B910	Management Headquarters - Personnel Social Action Programs
B920	Personnel Social Action Program Operations
B999	Other Personnel Activities

SOCIAL SERVICES

Community and Family Services

G050	Management Headquarters - Community and Family Services
G055	Morale, Welfare, and Recreation (MWR) Services
G060	Family Center Services
G065	Child Care and Youth Programs

Commissary and Military Exchange Operations

G006	Commissary Management
G008	Commissary Operations
G013	Military Exchange Operations

Other Social Services

G080	Homeowners' Assistance Program
G090	Employee Relocation Assistance Program
G910	Temporary Lodging Services
G105	Recreational Library Operations
G210	Postal Services
G220	Military Bands
G900	Chaplain Activities and Support Services
G902	Casualty and Mortuary Affairs
G999	Other Social Services

GROUP 12-EDUCATION AND TRAINING

MILITARY EDUCATION AND TRAINING

U001 Management Headquarters-Education and Training
U050 Military Institutional Education and Training Management
U100 Recruit Training
U150 Multiple Category Training
U200 Officer-Acquisition (Pre-Commissioning) Training
U300 Specialized Skill Training
U400 Flight Training

Professional Development Education

U510 Professional Military Education
U520 Graduate Education (Fully Funded, Full Time)
U530 Other Full-Time Education Programs
U540 Off-Duty and Voluntary Education Programs
U550 Training Development and Support for Military Education & Training
U599 Other Military Education and Training Activities

CIVILIAN EDUCATION AND TRAINING

U605 Management Headquarters-Civilian Education and Training
U620 Management of Civilian Institutional Training Education & Development
U630 Acquisition Training, Education, and Development
U640 Civil Works Training, Education, and Development
U650 Intelligence Training, Education, and Development
U660 Medical Training, Education, and Development
U699 Other Civilian Training, Education, and Development

DEPENDENT EDUCATION

U710 Management Headquarters-Dependent Education
U720 Dependent Education Field Management
U760 Dependent Education – Teacher Instruction
U770 Dependent Education – Substitute Instruction
U780 Dependent Education – Aides for Instruction
U799 Other Dependent Education Activities

GROUP 13-HEALTH SERVICES

H010 Management Headquarters-Health Services
H050 Hospital/Clinic Management
H100 Medical Care
H102 Surgical Care
H106 Pathology Services
H107 Radiology Services
H108 Pharmacy Services
H113 Dental Care
H116 Veterinary Services
H119 Preventive Medicine
H125 Rehabilitation Services
H127 Alcohol and Drug Rehabilitation
H203 Ambulatory Care Services
H250 Medical and Dental Devices Development

H350	Hospital Food Services and Nutritional Care
H450	Medical Records and Medical Transcription
H650	Hospital Supplies and Equipment
H710	Medical Transportation Services
H999	Other Health Services

CATEGORY II – FORCES AND DIRECT SUPPORT

GROUP 14-COMMAND AND INTELLIGENCE

OPERATIONAL COMMAND AND CONTROL

M120	Combatant Headquarters-Combatant Commander Command Authority
M145	Combatant Headquarters-Military Department Command Authority
M150	Support to the Combatant Commanders – Information Sharing Systems
M199	Other Operational Command and Control Activities

INTELLIGENCE

M301	Management Headquarters - Intelligence
M302	Intelligence Policy and Coordination
M306	Classification Management
M310	Counterintelligence
M312	Imagery Intelligence (IMINT)
M314	Imagery Acquisition
M316	Geospatial Information Production
M318	Geospatial Information Acquisition and Processing
M320	Open Source Intelligence (OSINT) Collection/Processing
M322	Language Exploitation
M324	Multidisciplinary Collection and Processing
M326	Intelligence Communications and Filtering
M328	All Source Analysis
M330	Intelligence Production Integration and Analytic Tools
M334	Intelligence Requirements Management and Tasking
M399	Other Intelligence Activities

GROUP 15-EXPEDITIONARY FORCE DEFENSE – OPERATING FORCES

M410	Expeditionary Force Operations
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GROUP 16-HOMELAND DEFENSE – OPERATING FORCES

M610	Homeland Defense Operations
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GROUP 17-SPACE DEFENSE – OPERATING FORCES

M810	Military Space Operations
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ATTACHMENT 2

FEDERAL SERVICE CODES

A - RESEARCH AND DEVELOPMENT

A*** Research and Development Codes

B - SPECIAL STUDIES AND ANALYSES - NOT R&D

- B502 Air Quality Analyses
- B503 Archeological/Paleontological Studies
- B504 Chemical/Biological Studies and Analyses
- B505 Cost Benefit Analyses
- B506 Data Analyses (other than scientific)
- B507 Economic Studies
- B509 Endangered Species Studies - Plant and Animal
- B510 Environmental Studies and Assessments
- B513 Feasibility Studies (non-construction)
- B516 Animal and Fisheries Studies
- B517 Geological Studies
- B518 Geophysical Studies
- B519 Geotechnical Studies
- B520 Grazing/Range Studies
- B521 Historical Studies
- B522 Legal Studies
- B524 Mathematical/Statistical Analyses
- B525 Natural Resource Studies
- B526 Oceanological Studies
- B527 Recreation Studies
- B528 Regulatory Studies
- B529 Scientific Data Studies
- B530 Seismological Studies
- B532 Soil Studies
- B533 Water Quality Studies
- B534 Wildlife Studies
- B537 Medical and Health Studies
- B538 Intelligence Studies
- B539 Aeronautic/Space Studies
- B540 Building Technology Studies
- B541 Defense Studies
- B542 Educational Studies and Analyses
- B543 Energy Studies
- B544 Technology Studies
- B545 Housing and Community Development Studies
- B546 Security Studies (Physical and Personal)
- B547 Accounting/Financial Management Studies
- B548 Trade Issue Studies
- B549 Foreign Policy/National Security Policy Studies
- B550 Organization/Administrative/Personnel Studies
- B551 Mobilization/Preparedness Studies
- B552 Manpower Studies
- B553 Communications Studies
- B554 Acquisition Policy/Procedures Studies

B555 Elderly/Handicapped Studies
B599 Other Special Studies and Analyses

C - ARCHITECT AND ENGINEERING SERVICES

C1 - ARCHITECT AND ENGINEERING SERVICES - CONSTRUCTION

C11 - BUILDING AND FACILITY STRUCTURES

C111 Administrative and Service Buildings
C112 Airfield, Communication and Missile Facilities
C113 Educational Buildings
C114 Hospital Buildings
C115 Industrial Buildings
C116 Residential Buildings
C117 Warehouse Buildings
C118 Research and Development Facilities
C119 Other Buildings

C12 - NON-BUILDING STRUCTURES

C121 Conservation and Development
C122 Highways, Roads, Streets, Bridges, and Railways
C123 Electric Power Generation (EPG)
C124 Utilities
C129 Other Non-Building Structures
C130 Restoration

C2 - ARCHITECT AND ENGINEERING SERVICES - GENERAL

C211 Architect - Engineer Services (including landscaping, interior layout, and designing)+B101
C212 Engineering Drafting Services
C213 A&E Inspection Services (non-construction)
C214 A&E Management Engineering Services
C215 A&E Production Engineering Services (including Design and Control, and Building Programming)
C216 Marine Architect and Engineering Services
C219 Other Architect and Engineering Services

D3 - AUTOMATIC DATA PROCESSING AND TELECOMMUNICATION SERVICES

D301 ADP Facility Operation and Maintenance Services
D302 ADP Systems Development Services
D303 ADP Data Entry Services
D304 ADP Telecommunications and Transmission Services
D305 ADP Teleprocessing and Timesharing Services
D306 ADP Systems Analysis Services
D307 Automated Information System Design and Integration Services
D308 Programming Services
D309 Information and Data Broadcasting or Data Distribution Services
D310 ADP Backup and Security Services
D311 ADP Data Conversion Services
D312 ADP Optical Scanning Services
D313 Computer Aided Design/Computer Aided Manufacturing (CAD/CAM) Services
D314 ADP System Acquisition Support Services. Includes preparation of statement of work, benchmarks, specifications, etc.
D315 Digitizing Services. Includes cartographic and geographic information.
D316 Telecommunications Network Management Services

D317 Automated News Services, Data Services, or Other Information Services. Buying data, the electronic equivalent of books, periodicals, newspapers, etc.

D399 Other ADP and Telecommunications Services (includes data storage on tapes, compact disks, etc.)

E - PURCHASE OF STRUCTURES AND FACILITIES

E*** Purchase of Structures and Facilities

F - NATURAL RESOURCES AND CONSERVATION SERVICES

F001 Aerial Fertilization/Spraying Services
F002 Aerial Seeding Services
F003 Forest/Range Fire Suppression/Presuppression Services
F004 Forest/Range Fire Rehabilitation Services (non-construction)
F005 Forest Tree Planting Services
F006 Land Treatment Practices Services (plowing/clearing, etc.)
F007 Range Seeding Services (ground equipment)
F008 Recreation Site Maintenance Services (non-construction)
F009 Seed Collection/Production Services
F010 Seedling Production/Transplanting Services
F011 Surface Mining Reclamation Services (non-construction)
F012 Survey Line Clearing Services
F013 Tree Breeding Services
F014 Tree Thinning Services
F015 Well Drilling/Exploratory Services
F016 Wildhorse/Burro Control Services
F018 Other Range/Forest Improvements Services (non-construction)
F019 Other Wildlife Management Services
F020 Fisheries Resources Management Services
F021 Site Preparation
F022 Fish Hatchery Services
F099 Other Natural Resources and Conservation Services

F1 - ENVIRONMENTAL SYSTEMS PROTECTION

F101 Air Quality Support Services
F102 Industrial Investigation Surveys and Technical Support Related to Air Pollution
F103 Water Quality Support Services
F104 Industrial Investigation Surveys and Technical Support Related to Water Pollution
F105 Pesticides Support Services
F106 Toxic Substances Support Services
F107 Hazardous Substance Analysis
F108 Hazardous Substance Removal, Cleanup, and Disposal Services and Operational Support
F109 Leaking Underground Storage Tank Support Services
F110 Development of Environmental Impact Statements and Assessments
F111 Industrial Investigations, Surveys and Technical Support for Multiple Pollutants
F112 Oil Spill Response including Cleanup, Removal, Disposal and Operational Support
F999 Other Environmental Services, Studies, and Analytical Support

G - SOCIAL SERVICES

G001 Care of Remains and/or Funeral Services
G002 Chaplain Services
G003 Recreational Services
G004 Social Rehabilitation Services
G005 Geriatric Services

G006 Government Life Insurance Programs
G007 Government Health Insurance Programs
G008 Other Government Insurance Programs
G009 Non-Government Insurance Programs
G010 Direct aid to tribal Governments and organizations provided by contract pursuant to Public Law (P.L.) 93-638
G099 Other Social Services

H - QUALITY CONTROL, TESTING, AND INSPECTION SERVICES

H1** Quality Control Services (**In these two positions, enter first 2 digits of FSC Code from Part C, or 99 for miscellaneous)
H2** Equipment and Materials Testing (**In these two positions, enter first 2 digits of FSC Code from Part C, or 99 for miscellaneous)
H3** Inspection Services (including commercial testing and laboratory services, except medical/dental)
H9** Other Quality Control, Testing and Inspection Services

J - MAINTENANCE, REPAIR AND REBUILDING OF EQUIPMENT

J0** Maintenance, Repair and Rebuilding of Equipment
J998 Non-nuclear Ship Repair (East) Ship repair (including overhauls and conversions) performed on non-nuclear propelled and nonpropelled ships east of the 108th meridian
J999 Non-nuclear Ship Repair (West) Ship repair (including overhauls and conversions) performed on. non-nuclear propelled and nonpropelled ships west of the 108th meridian

K - MODIFICATION OF EQUIPMENT

K0** Modification of Equipment

L - TECHNICAL REPRESENTATIVE SERVICES

L0** Technical Representation Services

M - OPERATION OF GOVERNMENT-OWNED FACILITIES

M*** Operation of Government-Owned Facilities

N - INSTALLATION OF EQUIPMENT

N0** Installation of Equipment

P - SALVAGE SERVICE

P100 Preparation and Disposal of Excess and Surplus Property
P200 Salvage of Aircraft
P300 Salvage of Marine Vessels
P400 Demolition of Buildings
P500 Demolition of Structures or Facilities (Other than Buildings)
P999 Other Salvage Services

Q - MEDICAL SERVICES

Q101 Dependent Medicare Services
Q201 General Health Care Services
Q301 Laboratory Testing Services
Q401 Nursing Services
Q402 Nursing Home Care Contracts
Q403 Evaluation and Screening

- Q501 Anesthesiology Services
- Q502 Cardio-Vascular Services
- Q503 Dentistry Services
- Q504 Dermatology Services
- Q505 Gastroenterology Services
- Q506 Geriatric Services
- Q507 Gynecology Services
- Q508 Hematology Services
- Q509 Internal Medicine Services
- Q510 Neurology Services
- Q511 Ophthalmology Services
- Q512 Optometry Services
- Q513 Orthopedic Services
- Q514 Otolaryngology Services
- Q515 Pathology Services
- Q516 Pediatric Services
- Q517 Pharmacology Services
- Q518 Physical Medicine and Rehabilitation Services
- Q519 Psychiatry Services
- Q520 Podiatry Services
- Q521 Pulmonary Services
- Q522 Radiology Services
- Q523 Surgery Services
- Q524 Thoracic Services
- Q525 Urology Services
- Q526 Medical/Psychiatric Consultation Services
- Q527 Nuclear Medicine
- Q999 Other Medical Services

R - PROFESSIONAL, ADMINISTRATIVE AND MANAGEMENT SUPPORT

R4 - PROFESSIONAL SERVICE

- R401 Personal Care Services (includes such services as barber and beauty shop, shoe repairs, tailoring, etc.)
- R402 Real Estate Brokerage Services
- R404 Land Surveys, Cadastral Services (non-construction)
- R405 Operations Research and Quantitative Analysis Services
- R406 Policy Review/Development Services
- R407 Program Evaluation Services
- R408 Program Management/Support Services
- R409 Program Review/Development Services
- R411 Real Property Appraisals Services (SIC 6531)
- R412 Simulation
- R413 Specifications Development Services
- R414 Systems Engineering Services
- R415 Technology Sharing/Utilization Services
- R416 Veterinary/Animal Care Services
- R418 Legal Services
- R419 Educational Services
- R420 Certifications and Accreditations for products and institutions other than educational institutions
- R421 Technical Assistance
- R422 Market Research and Public Opinion Services (includes telephone and field interviews, focus testing, and surveys)
- R423 Intelligence Services

R424 Expert Witness
R425 Engineering and Technical Services
R426 Communications Services
R427 Weather Reporting/Observation Services
R428 Industrial Hygienics
R497 Personal Services Contracts
R498 Patent and Trademark Services
R499 Other Professional Services

R6 - ADMINISTRATIVE SUPPORT SERVICES

R602 Courier and Messenger Services
R603 Transcription Services
R604 Mailing and Distribution Services
R605 Library Services
R606 Court Reporting Services
R607 Word Processing/Typing Services
R608 Translation and Interpreting Services(Including Sign Language)
R609 Stenographic Services
R610 Personal Property Management Services
R611 Credit Reporting Services
R612 Information Retrieval
R613 Post Office Services
R614 Paper Shredding Services
R699 Other Administrative Support Services

R7 - MANAGEMENT SUPPORT SERVICES

R701 Advertising Services
R702 Data Collection Services
R703 Accounting Services
R704 Auditing Services
R705 Debt Collection Services
R706 Logistics Support Services
R707 Contract, Procurement, and Acquisition Support Services
R708 Public Relations Services(includes writing services, event planning and management, media relations, radio and television analysis, and press services)
R709 Ongoing Audit Operations Support
R710 Financial Services (includes credit card services and any other financial services)
R711 Banking Services(includes accepting and cashing government checks and other payment instruments, accepting direct deposits, accepting payments to the government from the public such as excise taxes and duties, maintaining bank accounts)
R712 Coin Minting
R713 Banknote Printing
R799 Other Management Support Services

S - UTILITIES AND HOUSEKEEPING SERVICES

S1 - UTILITIES

S111 Gas Services
S112 Electric Services
S113 Telephone and/or Communications Services (includes Telegraph, Telex, and Cablevision Services)
S114 Water Services
S119 Other Utilities

S2 - HOUSEKEEPING SERVICES

S201 Custodial Janitorial Services
S202 Fire Protection Services
S203 Food Services
S204 Fueling and Other Petroleum Services - Excluding Storage
S205 Trash/Garbage Collection Services - Including Portable Sanitation Services
S206 Guard Services
S207 Insect and Rodent Control Services
S208 Landscaping/Groundskeeping Services
S209 Laundry and Dry Cleaning Services
S211 Surveillance Services
S212 Solid Fuel Handling Services
S214 Carpet Laying and Cleaning
S215 Warehousing and Storage Services
S216 Facilities Operations Support Services
S217 Interior Plantscaping
S218 Snow Removal/Salt Service (also spreading aggregate or other snow melting material)
S222 Waste Treatment and Storage
S299 Other Housekeeping Services

T - PHOTOGRAPHIC, MAPPING, PRINTING, AND PUBLICATION SERVICES

T001 Arts/Graphics Services
T002 Cartography Services
T003 Cataloging Services
T004 Charting Services
T005 Film Processing Services
T006 Film/Video Tape Production Services
T007 Microform Services
T008 Photogrammetry Services
T009 Aerial Photographic Services
T010 General Photographic Services - Still
T011 Print/Binding Services
T012 Reproduction Services
T013 Technical Writing Services
T014 Topography Services
T015 General Photographic Services - Motion
T016 Audio/Visual Services
T099 Other Photographic, Mapping, Printing, and Publication Services

U - EDUCATION AND TRAINING SERVICES

U001 Lectures For Training
U002 Personnel Testing
U003 Reserve Training (Military)
U004 Scientific and Management Education
U005 Tuition, Registration, and Membership Fees
U006 Vocational/Technical
U007 Faculty Salaries for Dependent Schools
U008 Training/Curriculum Development
U009 Education Services
U010 Certifications and Accreditations for Educational Institutions
U011 AIDS Training
U012 ADP Software, Equipment, and Telecommunications Training
U099 Other Education and Training Services

V - TRANSPORTATION, TRAVEL AND RELOCATION SERVICES

V002 Motor Pool Operations
V003 Packing/Crating Services

V1 - TRANSPORTATION OF THINGS

V11 - CARGO AND FREIGHT SERVICES

V111 Air Freight
V112 Motor Freight
V113 Rail Freight
V114 Stevedoring
V115 Vessel Freight
V119 Other Cargo and Freight Services

V12 - VEHICLE CHARTER FOR TRANSPORTATION OF THINGS

V121 Air Charter for Things
V122 Motor Charter for Things
V123 Rail Charter for Things
V124 Marine Charter for Things
V125 Vessel Towing Service
V126 Space Transportation and Launch Services
V127 Security Vehicle Services
V129 Other Vehicle Charter for Transportation of Things

V2 - TRAVEL OF PERSONS

V21 - PASSENGER SERVICES

V211 Air Passenger Service
V212 Motor Passenger Services
V213 Rail Passenger Service
V214 Marine Passenger Service

V22 - VEHICLE CHARTER FOR PASSENGERS (WITH OPERATORS)

V221 Passenger Air Charter Service
V222 Passenger Motor Charter Service
V223 Passenger Rail Charter Service
V224 Passenger Marine Charter Service
V225 Ambulance Service
V226 Taxicab Services
V227 Navigational Aid and Pilotage Services

V23 - LODGING - HOTEL/MOTEL

V231 Lodging - Hotel/Motel

V24 - MILITARY PERSONNEL RECRUITMENT (INCLUDING SUBSISTENCE AND/OR LODGING)

V241 Military Personnel Recruitment

V25 - CIVILIAN PERSONNEL RECRUITMENT

V251 Civilian Personnel Recruitment

V3 - OTHER TRANSPORTATION TRAVEL AND RELOCATION SERVICES

V301 Relocation Services
V302 Travel Agent Services
V999 Other Transportation Travel and Relocation Services

W - LEASE OR RENTAL OF EQUIPMENT

W0** Lease or Rental of Equipment

X - LEASE OR RENTAL OF FACILITIES

X*** Lease or Rental of Facilities

Y - CONSTRUCTION OF STRUCTURES AND FACILITIES

Y*** Construction of Structures and Facilities

Z - MAINTENANCE, REPAIR, OR ALTERATION OF REAL PROPERTY

Z*** Maintenance, Repair or Alteration of Real Property

